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EXTRAORDINARY

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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS

New Delhi, the 15th April 1958

G.S.R. 240.—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of that section for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 25th April, 1958/5 Vaisakha 1880.

Any objection or suggestion which may be received from any person with regard to the said draft before the date so specified will be considered by the Central Government.

DRAFT RULES

1. **Short title.**—These rules may be called the Customs Duties Drawback (Cultured Pearls) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "finished cultured pearls" means cultured pearls which have been produced by drilling, bleaching, polishing and otherwise processing raw cultured pearls in India or the State of Pondicherry;
- (c) "raw cultured pearls" means unprocessed cultured pearls imported on payment of customs duty into India or the State of Pondicherry;
- (d) "wholesale market price" means the cash price in the wholesale market at the time and place of export of finished cultured pearls, or where a wholesale market for finished cultured pearls does not exist at such place, the cash price at such time at the place nearest to the place of export where such market exists.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of raw cultured pearls which have been converted into finished cultured pearls and then exported from India or the State of Pondicherry by the importer of such raw cultured pearls.

4. Rate of drawback.—The rate of drawback admissible under these rules on the export of the finished cultured pearls shall, subject to review at such intervals as the Central Government may deem necessary, be one-tenth of the wholesale market price of such cultured pearls.

5. Certain conditions for allowing drawback.—No drawback shall be allowed under these rules unless the exporter—

- (a) makes a declaration on the relative shipping bill that a claim for drawback under these rules is being made;
- (b) declares the wholesale market price of the finished cultured pearls being exported, on the shipping bill;
- (c) furnishes the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the finished cultured pearls being exported; and
- (d) produces evidence to the satisfaction of the Customs Collector that raw cultured pearls of a value equal to one-half of the wholesale market price of the finished cultured pearls being exported, have been imported by him on or after the first day of January, 1958, and have not already been previously re-exported by him in the form of finished cultured pearls since that day.

6. Powers of Customs Collector.—For the purposes of these rules, the Customs Collector may require the exporter or the manufacturer of finished cultured pearls to produce any books of accounts or other documents relating to the quantity and value of the raw cultured pearls used in the manufacture of the finished cultured pearls and the duty paid thereon.

7. Access to manufactory.—The manufacturer of the finished cultured pearls in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 119.]

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